



DEPARTMENT OF THE NAVY

OFFICE OF THE SECRETARY

WASHINGTON, D.C. 20350-1000

SECNAVINST 7300.29B  
NAVCOMPT: NAFC-53/NCB-51  
6 September 1989

SECNAV INSTRUCTION 7300.29B

From: Secretary of the Navy

Subj: MUTUAL LOGISTIC SUPPORT BETWEEN THE UNITED STATES AND  
GOVERNMENTS OF NATO COUNTRIES, NATO SUBSIDIARY BODIES, AND  
OTHER ELIGIBLE FOREIGN COUNTRIES

Ref: (a) DOD Directive 2010.9, "Mutual Logistic Support Between  
the United States and Governments of Eligible Coun-  
tries and NATO Subsidiary Bodies" of 30 September  
1988 (NOTAL)  
(b) DOD Instruction 2010.10, " Mutual Logistic Support  
among the United States, Governments of Other NATO  
Countries, NATO Subsidiary Bodies, and Other Eligible  
Foreign Countries - Financial Policy" of 30 October  
1987 (NOTAL)  
(c) Acquisition and Cross-Servicing Agreements with NATO  
Allies and Other Countries, Title 10, U.S. Code,  
Chapter 138 (10 U.S.C. 2341-50)  
(d) SECNAVINST 5710.25, "International Agreements," of 10  
Aug 77 (NOTAL)  
(e) Arms Export Control Act, 22 U.S.C. 2751-96c  
(f) DOD 5105.38-M, "Security Assistance Management Manual"  
of 1 October 1988  
(g) NAVCOMPT Manual, Vol. 3, par. 032103  
(h) DOD 7290.3-M, "DOD Foreign Military Sales Financial  
Management Manual," of 18 Sep 86 (NOTAL)

Encl: (1) Definition of Terms  
(2) Request for Reimbursable Authorizations  
(3) Accounting Procedures  
(4) Reimbursable Acquisitions and Transfers Report  
(5) Exchange/Replacement-in-Kind Transactions Report

1. Purpose. To reissue the implementation of references (a) and  
(b) in the Department of the Navy. These references implement  
reference (c), enacted in P.L. 99-661, section 1104(a), Nov. 14,  
1986, 100 Stat. 3963.



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2. Cancellation. SECNAVINST 7300.29A.

3. Applicability. This instruction is applicable to all elements of the Department of the Navy when providing or receiving supplies or services to or from a North Atlantic Treaty Organization (NATO) country, NATO subsidiary body or an eligible country with which the United States has acquisition or a cross-servicing agreement under the provisions of references (a) and (b).

4. Background. The NATO Mutual Support Act (NMSA) was enacted to simplify the provision of logistic support between NATO countries and NATO subsidiary bodies, thereby increasing the readiness of NATO forces deployed in Europe and the adjacent waters.

The original NATO Mutual Support Act has been amended to permit acquisition and cross-servicing agreements between the United States and selected non-NATO countries. The Department of Defense now has expanded authority to acquire logistical support, supplies and services from both NATO and non-NATO countries and NATO subsidiary bodies. An eligible non-NATO country is one which: has a defense alliance with the United States; permits the stationing of U.S. Forces in such country or the homeporting of U.S. naval vessels in such country; has agreed to preposition material of the United States in such country; or serves as host country for U.S. Forces in exercises or permits other military operations by U.S. Forces in such country.

The Department of Defense may also conclude cross-servicing agreements with NATO countries and eligible non-NATO countries to provide for mutual logistical support when these foreign forces are stationed in or performing exercises or training in North America or when foreign forces are stationed or engaged in these activities in Europe and adjacent waters (NATO) or in the military region of the foreign country (non-NATO). The non-NATO countries are designated by the Secretary of Defense after consultation with the Secretary of State and proper notice to Congress.

References (a) and (b) provide the underlying general policy and financial policy and procedures, annual limitations on reimbursable credits and liabilities that may be accrued by the United States, reporting requirements, and authority to service components to enter into cross-servicing with NATO countries, NATO subsidiary bodies, and other eligible countries agreements

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in order to effect logistic support on a reimbursable or exchange/replacement-in-kind basis. The term "eligible countries and bodies" shall be used hereafter in place of "NATO countries, NATO subsidiary bodies, and other eligible countries".

## 5. Responsibilities

a. The Director, Office of Budget and Reports, Comptroller of the Navy (NAVCOMPT (NCB)) coordinates with the Component Commands, Chief of Naval Operations (CNO), and Commandant of the Marine Corps (CMC) in the development of Department of the Navy (Navy and Marine Corps) estimated requirements for shares of statutory limitations of reference (b) authorities. NAVCOMPT (NCB) also provides approved Department of the Navy estimated requirements to the Component Commands and reports to the Defense Comptroller and to Washington Headquarters Services as prescribed in Section E of reference (b).

b. The Navy Judge Advocate General (NJAG) receives, as the repository, implementing arrangements (IAs) executed by the Component Commands and forwards copies of the IAs to the Office of the Secretary of Defense (OSD) per reference (d).

c. The CNO disseminates policy concerning and promotes the beneficial use of reference (a) authority to Navy commands and participates in review of Navy estimated requirements for reference (a) reimbursable acquisition and transfer authorizations. On behalf of the Secretary of the Navy, CNO will annually apprise concerned Navy and Marine Corps organizations of (1) eligible countries and bodies from which the U.S. may acquire logistic support, supplies and services under the authority of reference (a) and (2) eligible countries and bodies with which the U.S. has cross-servicing agreements allowing reimbursable or replacement-in-kind acquisitions and transfers under the authority of reference (a).

d. The CMC disseminates policy concerning and promotes the beneficial use of reference (a) authority to Marine commands and participates in review of Marine Corps estimated requirements for reference (a) reimbursable acquisition and transfer authorizations.

### e. Component Commanders

(1) Enter into IAs with NATO countries and bodies for furnishing and receiving logistic support, by the execution of

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NATO Standardization Agreements (STANAGS) or similar arrangements when possible, per paragraph D14 of reference (a);

(2) Provide executed IAs to affected naval organizations operating in Europe and the adjacent waters and in North America to the NJAG, CNO, CMC, Assistant Secretary of the Navy (Shipbuilding & Logistics) (ASN(S&L)), NAVCOMPT, Ships Parts Control Center (SPCC) and other concerned organizations;

(3) Obtain estimates of reference (b) logistical support requirements from naval forces operating in Europe and the adjacent waters, and in the military region, as applicable;

(4) Coordinate annual estimates of such requirements with NAVCOMPT approved estimates of required authorizations under reference (b) and submit to the applicable Unified Combatant Commander for decision;

(5) Distribute the Unified Combatant Commander approved authorizations of reference (b) limitations to naval forces and other naval commands, if applicable, and adjust requested authorization amounts, if necessary;

(6) Apprise NAVCOMPT, CNO, CMC and SPCC of distribution of reference (b) authorizations to naval activities;

(7) Monitor status of usage of authorizations received/distributed to naval activities, and request the Unified Combatant Commands, after coordination with NAVCOMPT, for adjustments in reimbursable authorizations for acquisitions and transfers, when appropriate;

(8) Promote the use of references (a) and (b) as a means of obtaining logistical support, when that is the most appropriate authority to use;

(9) In acquiring or transferring logistic support or services, establish applicable oversight procedures to ensure that all agreements, arrangements, or contracts entered into under the NMSA shall be free from self-dealing, bribery, and conflicts of interest. If a foreign government or NATO official is suspected of self-dealing, bribery, or conflict of interest, exercise care to avoid premature allegations that may compromise the investigative process. Refer such matters, with recommendations for further action, through Navy or Marine Corps channels,

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as appropriate (with information copies to Unified Combatant Commands); and

(10) Advise higher level organizations of problems and successes and recommend, as necessary, either policy/procedures changes within limits of reference (a) or legislative changes.

f. Commanding Officer, Navy Ships Parts Control Center (SPCC), Mechanicsburg, Pennsylvania:

(1) Accounts and bills for reference (b) reimbursable transfers and acquisitions and exchange/replacement-in-kind transfer actions;

(2) Deposits amounts collected to appropriate Navy/Marine Corps appropriations/funds;

(3) In event of non-settlement of an exchange/replacement-in-kind transaction by an eligible country or body, converts that transaction to a reimbursable transaction and prepares a bill;

(4) Monitors naval activities' use of Component Command issued authorizations to ensure authorization amounts are not exceeded; and

(5) Provides monthly and annual reports on status of utilization of reference (b) authorizations to applicable Component Commands and NAVCOMPT.

6. Definitions of Terms. Definitions of terms applicable to this instruction are contained in enclosure (1).

7. General Policy

a. Reference (a) provides two separate forms of authority to the Secretary of Defense as follows:

(1) Acquisitions outside Cross-Servicing Agreements. This instruction authorizes U.S. armed forces to acquire logistic support, supplies, and services from governments of eligible countries and bodies. This authority is for acquisition only and allows liquidation by cash payment or by replacement-in-kind or exchange of identical or substantially identical items. It does not require the existence of a cross-servicing agreement or an implementing arrangement. Congressional notification or consul-

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tation with the Secretary of State is not required for United States acquisitions from eligible countries and bodies.

(2) Cross-Servicing Agreements. Cross-servicing is authorized on a reciprocal basis for NATO countries and NATO subsidiary bodies in Europe and the adjacent waters, for other designated countries in their respective military regions, or in North America for military forces of eligible countries stationed therein or performing exercises or training therein. Such cross-servicing may be accomplished only under a cross-servicing agreement and implementing agreements, as applicable. Cross-servicing for designated countries not members of NATO is authorized only after consultation with the Secretary of State and notification to Congress. Compensation for the transfer (sales to eligible countries and bodies) under cross-servicing may be accomplished by either reimbursement or replacement-in-kind or exchange of items or services of an identical or substantially identical nature.

b. The following provisions of law do not apply to NMSA acquisitions or cross-servicing arrangements or cross-servicing:

(1) Title 10 U.S.C. sections 2207, 2304(a), (b), and (e), 2306(a), and 2313;

(2) Title 41 U.S.C. section 22 (section 1741 of the Revised Statutes); and

(3) Title 50 U.S.C. App. 2168 (Section 719 of the Defense Production Act of 1950, as amended)

c. The scope of reference (a) is confined to logistic support, supplies, and services. It does not provide authority for the acquisition or transfer of weapon systems, major items of equipment, and the initial quantities of replacement parts and spares for major items of organizational equipment covered by tables of organization and equipment, tables of distribution and allowance, or equivalent documents.

d. The Department of the Navy transfers (sales) are designed to facilitate mutual logistic support between the United States and eligible countries and bodies to be used primarily during combined exercises, training, deployments, operations, or other cooperative efforts, and for unforeseen circumstances or exigencies when the recipient may have a temporary need of logistic support, supplies, and services. This instruction may not be

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used to transfer, as a routine or normal source, logistic support, supplies, and services reasonably available from U.S. commercial sources or from the United States through the foreign military sales procedures under reference (e). Likewise, the NMSA may not be used by the Department of the Navy to procure from the foreign countries as a routine or normal source, those goods or services reasonably available from U.S. commercial sources.

e. Inventory levels will not be increased to fulfill cross-servicing agreements or implementing arrangements concluded under the provisions of this instruction. Inventories will be maintained at levels necessary to meet U.S. national security requirements and U.S. obligations undertaken on "Letters of Offer and Acceptance" (DD Form 1513) per reference (f). Only logistic support, supplies, and services in the inventory or otherwise under the jurisdiction and control of the U.S. Armed Forces (U.S. owned) may be sold to eligible countries and bodies in the geographical areas under the cross-servicing agreements.

f. Transfer of supplies and services pursuant to this instruction will be documented by the acquiring or transferring naval activities/ships/aircraft. Support agreements will stipulate that supplies transferred from U.S. naval activities/ships/aircraft may not be retransferred by the receiving country or any other transferee to any entity other than the government of an eligible country or body without the prior approval of the applicable Unified Combatant Commander.

g. Cross-servicing agreements or implementing agreements under this instruction that do not in themselves obligate funds may extend for an indefinite period. Agreements, implementing arrangements, and requisitions that obligate funds will not obligate such funds in excess of availability. The authority of 10 U.S.C. 2306(g) may be exercised in the obligation of such funds.

h. Peacetime cross-servicing agreements and implementing arrangements which require continuation during times of active hostilities will include provisions ensuring that, to the extent possible, the specified support will be continued during such time.

i. Because reference (a) provides additional (not in place of) authority given under other provisions of U.S. law, prior arrangements for reciprocal support that are satisfactory to both the United States and eligible governments need not be affected

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by this instruction. When mutually desired, agreements negotiated under reference (a) and this instruction may replace or supplement those prior arrangements. Before concluding, extending, or renewing any agreement or arrangement involving the exchange or cross-servicing of logistic support, supplies, or services with eligible countries and bodies, Component Commanders shall determine whether authority implemented by this instruction or other U.S. statutory authorities are more applicable.

j. It is the Department of Defense (DOD) policy to encourage and support the development of NATO STANAGS that provide standard procedures for use by NATO countries in furnishing and receiving logistic support. Implementation of the NMSA shall not discourage or replace the use of NATO STANAGS. Whenever practicable, NATO STANAG procedures, forms, and formats shall be used to execute transactions under the NMSA. This policy may require, where applicable, that the United States negotiate NATO STANAG procedures, forms, and formats that meet the minimum data requirement for transactions under the NMSA. Inconsistent STANAGS; i.e., inconsistent pricing or repayment policies, may not be used to implement the NMSA. However, minor procedural differences would not prevent the use of STANAGS to implement the NMSA. If NATO STANAGS can be ratified and implemented with a legal basis other than the NMSA, that authority shall be used, providing it is determined to be the most advantageous to the United States. If the NMSA is used as the legal basis for ratifying all or part of a NATO STANAG, U.S. ratification clearly shall indicate the portion of the STANAG that is based on the NMSA. This ratification must state that the United States must adhere to any limitations under this instruction. To qualify as a separate cross-servicing agreement, a STANAG shall comply with all the requirements of this instruction. If STANAGS cannot be ratified and implemented by the United States, and the subject matter of the STANAGS is related to acquisitions and cross-servicing, the United States, nevertheless, shall seek to achieve procedures, forms, and formats under those STANAGS that are compatible with the NMSA. The United States then shall be in a better position to ratify such STANAGS if at some later time the reasons for nonratification have been resolved.

#### 8. Financial Policy and Procedures

a. Restrictions in annual DOD appropriations acts and other laws apply to exchange transactions and reimbursable transactions (cash purchases or sales by U.S. Naval forces) pursuant to this instruction.



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b. Reimbursable acquisitions or transfers will not be made by the Department of the Navy unless:

(1) The Department of the Navy appropriations are available; and

(2) Adequate reimbursable acquisition and/or transfer authority is available at the Component Command level, as discussed in paragraph 8j of this instruction.

c. Settlement. Settlement for the acquisition or transfer of logistic support, supplies, and services will be accomplished by one of the following methods:

(1) Reimbursement. Payment will be in the currency of the supplying country.

(2) Exchange/Replacement-in-kind. Supplies (material) or services exchanged will be replaced by items or services of an identical or substantially identical nature. Supplies that cannot be replaced by identical or substantially identical items require a determination by the receiving or issuing activity/ship that the replacement supplies have the same "form, fit, and function." If such a determination cannot be made, settlement will be by reimbursement, and the transaction will not be initiated as an exchange transaction. Although exchange transactions are not settled by payment/receipt of funds, it is necessary to assign a dollar value to these transactions for reporting purposes and in the event that they are subsequently converted to reimbursable transactions (under the procedures discussed in paragraph 8e(2)). For the Department of the Navy reporting purposes, the price assigned to the original transaction shall also be used to price the replacement transaction. Under this procedure there is no dollar value variation on any exchange transaction.

d. Pricing Reimbursable Transactions. References (a) and (b) authorize two methods for pricing reimbursable transactions, reciprocal and nonreciprocal:

(1) Reciprocal Pricing Principles. When reciprocal pricing principles have been included in a cross-servicing agreement between the United States and eligible countries and bodies, pricing by the supplying country or body will be per the following:

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(a) In the case of specific acquisition by the supplying country or body from its contractors for a recipient country, prices will be no less favorable than those prices charged for identical items or services to the armed forces of the supplying country by their contractors. This should take into account price differentials due to delivery schedules, points of delivery, and other similar factors that may affect these prices.

(b) Prices charged for supplies from inventory or for government services, will be the same prices charged by the supplying country or body to its own armed forces for identical supplies or services.

(2) Nonreciprocal Pricing Principles. When reciprocal pricing principles cannot be agreed to by the United States, eligible countries and bodies, the following nonreciprocal pricing principles shall apply:

(a) Component Commanders shall determine that the price for acquiring supplies or services is fair and reasonable. This determination shall be supported by a price analysis based on prior experience and supporting data taking into consideration all applicable circumstances. If this determination cannot be made, such acquisition will not take place.

(b) Transfer of any supplies and services to eligible countries and bodies shall be subject to the pricing provisions of references (g) and (h). The price of such supplies or services include a logistics support charge. Indirect costs (including charges for plant and production equipment), administrative surcharge, and contract administration services costs may be waived on a reciprocal basis by the Secretary of the Navy.

e. Liquidation of Accrued Credits and Liabilities. Agreements entered into by the United States will provide for the following methods of liquidating accrued credits and liabilities, which are more specifically addressed in enclosure (3):

(1) Reimbursable Transactions. Credits and liabilities of the United States Naval Forces accrued as a result of reimbursable acquisitions and transfers of logistic support, supplies, and services under this instruction shall be liquidated not less often than once every three months. The SPCC, Mechanicsburg, central accounting site for Navy and Marine Corps supply transactions entered into under this instruction, will

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prepare monthly billings for supplies (not work or services) accompanied by appropriate supporting documentation. Billings for work or services (not supplies) will be made by the Authorization Accounting Activity (AAA) of the performing activity. These billings will be sent to the Navy Regional Finance Center (NAVREGFINCEN), Washington, which will forward them to the embassy of the eligible country involved or to the headquarters of the NATO subsidiary body involved. When the Department of the Navy is the paying entity, the eligible country or body will bill the activity indicated on the Requisition and Invoice Shipping Document (DD Form 1149) or an approved special NATO transaction form via the American embassy in that foreign country. The billed activity will verify the accounts payable, certify the bill for payment, prepare a public voucher citing their funds, and return the documents to the American embassy for payment under normal procedures. After four months, if a billing has not been received, the billed/receiving activity will make inquiry to the eligible government supplying copies of the documentation. Delinquent accounts receivable from foreign governments will be handled per NAVCOMPTMAN 086207-3.

(2) Exchange/Replacement-in-Kind Transactions. Each entitlement to, or obligation of, replacement-in-kind or exchange resulting from a nonreimbursable transaction under this instruction shall be satisfied within 12 months from the date of delivery of the logistic support, supply, or services, or within a shorter period if specified in the transaction documentation. If the transaction is not satisfied within the specified period, the exchange transaction will be converted to a reimbursable transaction at the end of such period, and the resulting accounts receivable or accounts payable liquidated per paragraph 8e(1) of this instruction.

f. Crediting of Receipts. Payments received for logistic support, supplies or services provided by the United States will be credited to the financing appropriation or fund current at the time the material was dropped from inventory or when the services were performed. Payment for a transaction initially recorded as an exchange of material or services but converted to a reimbursable transaction due to non-receipt of replacement material/services within the specified period will be credited to the Appropriation Purchases Account/Navy Stock Account/Marine Corps Appropriation Stores Account/Marine Corps Stock Account (APA/NSA/MCASA/MCSA) or Operation and Maintenance financing appropriation or fund effective at the time of conversion. If material is purchased from a Department of Defense (DOD) stock

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fund by a DOD component and is sold on a reimbursable basis to a recipient, the financing appropriation to be credited is the current year Operation and Maintenance account.

g. Obligations and Earned Reimbursement Limitations

(1) During any fiscal year, the total liabilities accrued by the Department of the Navy activities from reimbursable acquisitions will not exceed the approved authorization provided to them by the Component Command. Of the approved authorization, total liabilities resulting from reimbursable acquisitions of supplies other than petroleum, oils, and lubricants (POL) will not exceed any subauthorization approved for this purpose. These liabilities will be computed without reduction for reimbursable accounts receivable.

(2) During any fiscal year, the total credits earned by the Department of the Navy activities for reimbursable sales will not exceed the amount approved and issued to them by the Component Command. Total credits earned will be computed without reduction for reimbursable accounts payable.

(3) The above limitations on reimbursable acquisitions and sales do not apply to exchange/replacement-in-kind transactions unless they are converted into a reimbursable transaction, nor do they apply during periods of active hostilities involving eligible countries and bodies.

h. Statutory Limitations on DOD Acquisitions and Transfers

(1) Except during a period of active hostilities for NATO countries and NATO subsidiary bodies during any fiscal year, the total liability of the DOD resulting from reimbursable transactions under references (a) and (b), in terms of total acquisition cost, may not exceed \$150 million; of this amount not more than \$25 million in liabilities may be accrued from the acquisition of supplies (other than petroleum, oil, and lubricants). For other eligible non-NATO countries, the total amount of reimbursable liabilities (purchases) that DOD may accrue with each country may not exceed \$10 million in any fiscal year. No more than \$2.5 million in liabilities shall be accrued in any fiscal year for supplies (material) (other than petroleum, oil, and lubricants). These limitations on liability are calculated as a sum of all reimbursable transactions without reductions for reimbursable accounts receivable (credits).

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(2) Except during a period of active hostilities, during any fiscal year, total credits of the DOD resulting from reimbursable transfers to all NATO countries and NATO subsidiaries under references (a) and (b) may not exceed \$100 million. The total amount of reimbursable credits the DOD may accrue under references (a) and (b) with each participating non-NATO country may not exceed \$10 million in any fiscal year. These limitations are calculated as a sum of all reimbursable transactions without reduction for reimbursable accounts payable (liabilities).

i. Requests for Authorizations. Annual requests for authorizations will be submitted by subordinate organizations to the Naval Component Command, using the format provided in enclosure (2), by the Type Commanders (for operating ships and aircraft) and by each Navy shore activity and the CMC for Marine Corps activities, intending to make reimbursable purchases from and/or sales to eligible countries and bodies. Enclosure (2) will be accompanied by narrative justification for each category of support and a prioritization of requirements. The cognizant Component Command, after coordination with and approval by NAVCOMPT (NCB), which will receive input from CMC (MC-L), and the CNO (OP-04 and OP-06), will forward a summary "Request for Authorizations" to its Unified Combatant Command for final review and approval.

j. Issuance of Authorizations. The Unified Combatant Commander reviews and approves requests for authorizations. If the amounts requested by its Component Commands exceed established statutory limitations, a Unified Combatant Command will make appropriate reductions to the requested amounts based upon the justification submitted in order to remain within the established limitations. The Component Commands will advise NAVCOMPT (NCB-1 and NCB-3) with copies to CMC (MC-L), CNO (OP-04 and OP-06), and the central supply accounting site, SPCC, of authorizations distributed by the Unified Combatant Commands. The Unified Combatant Command approved authorizations do not increase the amount of obligational or apportioned anticipated reimbursable authority for the Department of the Navy acquisition of logistic support, supplies and services, but allow use of existing budget authority for the Department of the Navy acquisitions and allow transfers of reimbursable support to be provided to eligible countries and bodies in relation to cross-servicing agreements and implementing arrangements.

k. Distribution and Administration of Authorizations Received. The Component Commands, upon receipt of approved

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authorization from the Unified Combatant Commands, will advise type commanders/commands having jurisdiction and control of naval activities, ships, or aircraft of the amounts of reimbursable purchases and sales transactions that may be entered into with eligible countries and bodies under the approved Department of the Navy authorities. Activities receiving authorizations for acquisitions and/or transfers will insure that limitations are not exceeded. Except as provided in subparagraph 7g(1) of this instruction, activities will not enter into transactions under this instruction unless there is a cross-servicing agreement and, if applicable, implementing arrangement in effect between the Component Command or the Unified Combatant Command and the eligible countries and bodies.

#### 9. Cross-servicing Agreements and Implementing Arrangements

a. Cross-servicing Agreement. Support agreements will be negotiated by the Unified Combatant Command with each eligible country and body. An agreement will contain the policy and procedures to be followed in reimbursable and replacement-in-kind/exchange transactions for logistic support, supplies, and services. If such agreements provide sufficient instructions, they may be used as the basis for execution of mutual logistics support.

b. Implementing Arrangement. After cross-servicing agreements have been negotiated, implementing arrangements may be concluded by CNO, CMC, the Secretary of the Navy (SECNAV) and the Component Commands, if authorized by the Unified Combatant Command, per DOD and the Department of the Navy directives between the Navy/Marine Corps, and eligible countries and bodies. These arrangements will be well defined and specific as to types of logistic support, supplies or services to be exchanged, sold or purchased, the procedures to be followed in billing and paying, and replacement procedures to satisfy exchange transactions.

c. Disposition of Cross-servicing Agreements and Implementing Arrangements. The Component Commands will provide copies of each cross-servicing agreement to the Assistant Secretary of the Navy (Shipbuilding and Logistics) (ASN(S&L)), Office of the Judge Advocate General (Code 10), CMC, and SPCC. Additionally, the Component Commands will forward all implementing arrangements (original document) to the Office of Judge Advocate General (Code 10) and a copy of the same will be sent to the Unified Combatant Command, ASN(S&L), NAVCOMPT, CNO (OP-04 and OP-06), CMC, Commander in Chief, U.S. Atlantic Fleet (CINC-

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LANTFLT), Commander in Chief, U.S. Pacific Fleet (CINCPACFLT), Commander in Chief, U.S. Naval Forces, Europe (CINCUSNAVEUR), Commander, Naval Medical Command (COMNAVMEDCOM), Commander, Naval Telecommunications Command (COMNAVTELCOM), Commander, Naval Intelligence Command (COMNAVINTCOM), and Commander, Naval Security Group (COMNAVSECGRU).

10. Accounting Procedures. Accounting procedures are provided in enclosure (3).

11. Action

a. SPCC will submit a report to NAVCOMPT (NCB-3), not later than 15 November of each year, describing each support agreement entered into under the authority of reference (a) that was in effect during the prior year. Attached to the report will be:

(1) Detailed data, enclosure (4), on the reimbursable transactions by appropriation or fund.

(2) Detailed data, enclosure (5), on the exchange transactions that occurred during the fiscal year by appropriation or fund.

b. The Component Commands will provide to NAVCOMPT (NCB-1), not later than 15 November of each year, a description of each agreement expected to be effective in the current fiscal year and estimates of dollar values of anticipated purchases/sales and exchanges by appropriation or fund, which will be coordinated with CMC and CNO. The format provided in enclosure (4) will be used for both reimbursable and exchange transactions. NCB-1 will review and appropriately adjust these estimates and will submit mark-up estimates to NCB-3 for inclusion in the Department of the Navy report prescribed in the next subparagraph.

c. NAVCOMPT (NCB-3) will provide the annual report prescribed in paragraph E of reference (b) by 1 December each year to the Director, Washington Headquarters Services with copies to the Unified Combatant Command, ASN(S&L), CNO (OP-04 and OP-06), CMC, Component Commands, and to other Navy commands, as appropriate.

d. SPCC will prepare and submit to the Component Commands a monthly message report, NATO Mutual Logistic Support, Reimbursable-Dollar Value of Purchases (Acquisitions)/Sales (Transfers). See enclosure (3), Part C and Appendix D, of this instruction for additional information and report format.

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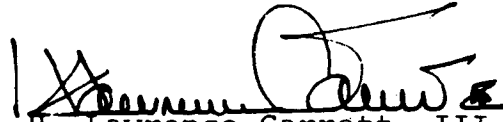
12. Forms. The following forms, used in connection with this instruction, are available through normal Navy supply channels per NAVSUP P-2002:

<u>FORM NUMBER</u>	<u>TITLE</u>	<u>STOCK NUMBER</u>	<u>UNIT/ISSUE</u>
NAVCOMPT FORM 145 (Rev 5-65)	Reconciliation Statement of Re- ceipts from Purchase	0104-LF-700-1501	PD 100
NAVCOMPT FORM 2277 (6C) (Rev 2-81) (8PT) (Rev 2-81)	Voucher for Dis- bursement and/or Collection	0104-LF-702-2772 0104-LF-003-0800	HD PG 100
NAVCOMPT FORM 2051 (Rev-10-62) (Flatsheet)	Labor Roll/ Material Charges and Credits	0104-LF-702-2801	PD 100
NAVCOMPT FORM 2074 (Rev 3-63) (Flatsheet)	Report of Fund Authorization Charges	0104-LF-702-5101	PD 100
DD FORM 1149 (9PT) (1 Jun 86)	Requisition and Invoice/Shipping Document	0102-LF-011-1802	PG 100
NAVCOMPT FORM 634 (2C) (Rev 4-72)	Listing of Expenditures/ Collections	Not a stocked form, activities print the form locally.	
STANDARD FORM 1034	Public Voucher for Purchases and Services Other Than Personal	Replaced by NAVCOMPT FORM 2277	
DD FORM 1131	Cash Collection Voucher	Replaced by NAVCOMPT FORM 2277	



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13. Report. DD-COMP(A)1570(7300), Report on NATO Acquisition and Cross-Servicing Agreement, is assigned to the reports described in paragraph 11 and is approved for three years from the date of this instruction.



H. Lawrence Garrett, III  
Secretary of the Navy

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## DEFINITION OF TERMS

1. Governments of Foreign Countries. The military or civilian governmental organizations, departments, and ministries, or any subdivision thereof, of a foreign country.

2. Europe and Adjacent Waters. The territories of those NATO countries and subsidiary bodies and those waters within the "North Atlantic Treaty Area" as defined in the North Atlantic Treaty (amended by the Protocols on the Accession of Spain, Greece, Turkey, and the Federal Republic of Germany), excluding North America. The NATO European countries include Belgium, Denmark, France, Germany, Greece, Iceland, Italy, Luxembourg, The Netherlands, Norway, Portugal, Spain, Turkey, the United Kingdom, and Canada when Canadian forces are operating in Europe and adjacent waters.

3. NATO Subsidiary Bodies

a. Any organization, within the meaning of the term "subsidiary bodies" in Article I of the multilateral "Agreement on the Status of the North Atlantic Treaty Organization, National Representatives and International Staff," signed at Ottawa on September 20, 1951 (TIAS 2992; 5 UST 1087).

b. Any international military headquarters or organization to which the "Protocol on the Status of International Military Headquarters Set Up Pursuant to the North Atlantic Treaty," signed at Paris on August 28, 1952 (TIAS 2978; 5 UST 870) applies.

4. Military Region. The geographical area of responsibility assigned to the commander of a Unified Combatant Command (except Europe and adjacent waters, which retains its separate identification as NATO).

5. Command Level. The Component Commands of Unified Combatant Commands and major commands operating in the area of responsibility of a Unified Combatant Command, i.e., United States Army, Europe; United States Air Forces, Europe; and United States Navy, Europe.

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6. Logistic Support, Supplies, and Services. Food, billeting, transportation (except airlift), petroleum, oils, lubricants, clothing, communications services, medical services, ammunition, base operations support (and construction incident to base operations support), storage services, use of facilities, training services, spare parts and components, repair and maintenance services, and air and sea port services. The term "ammunition" specifically excludes guided missiles; naval mines and torpedoes; and nuclear ammunition and items such as warheads, warhead sections, projectiles, demolition munitions, and training ammunition; cartridge and propellant-actuated devices; chaff and chaff dispensers; guidance kits for bombs or other ammunition; and chemical ammunition (other than riot control).

7. Cross-Servicing Agreement. Any agreement concluded with the government of a NATO country, NATO subsidiary body, or other designated country under which the United States agrees to provide logistic support, supplies, and services to the armed forces of such government or subsidiary body in return for the reciprocal provision of logistic support, supplies, and services by such country or subsidiary body to the U.S. Armed Forces. Such cross-servicing agreements establish principles and provisions for effecting required support, but do not bind either party to any particular number or monetary value of transactions.

8. Implementing Arrangement. A supplementary arrangement for specific logistic support, supplies, services, or events that prescribe details, terms, and conditions that further define and carry out cross-servicing agreements. Implementing arrangements may have more precisely defined levels of performance than do cross-servicing agreements. However, implementing arrangements completely shall be consistent with cross-servicing agreements and this instruction.

9. Acquisition. Obtaining logistic support, supplies, or services either under an acquisition arrangement without a cross-servicing agreement or under a cross-servicing agreement, whether for payment in currency, replacement-in-kind, or exchange of identical or substantially identical logistic support, supplies, or services.

10. Transfers. Selling (whether for payment in currency, replacement-in-kind, or exchange) of logistic support, supplies, or services under a cross-servicing agreement.

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11. Reimbursement. Payment for supplies and services in the currency of the supplying nation.

12. Exchange/Replacement-in-kind. Replacement of supplies or services with items or services of an identical or substantially identical nature. Supplies that are to be replaced-in-kind require a determination that the replacement supplies are substantially identical in nature and have the same "form, fit and function."

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REQUEST FOR REIMBURSABLE AUTHORIZATIONSCategory of SupportRequested Authorization

	<u>Obligations</u>	<u>Earned Reimbursement</u>
	<u>(Purchases)</u>	<u>(Sales)</u>
	<u>(\$000)</u>	<u>(\$000)</u>
POL	\$	\$
Other Material		
Maintenance		
Services	_____	_____
Total	\$ _____	\$ _____

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## PART A

MATERIAL  
ACCOUNTING PROCEDURES1. General Instructions

a. The following accounting instructions apply when providing or receiving Navy Stock Account (NSA) or Appropriation Purchases Account (APA) and Marine Corps Stock Account (MCSA) or Appropriation Stores Account (ASA) type items of supply to or from eligible countries and bodies under the provisions of this instruction.

b. The Navy Ships Parts Control Center (SPCC), Code 01424, Mechanicsburg, PA 17055-0788, is the Authorization Accounting Activity (AAA) designated to implement the financial inventory and related accounting provisions prescribed herein. Three (3) copies of all executed DD Forms 1149, Requisition and Invoice/ Shipping Documents will be provided monthly to SPCC under a transmittal letter and control listing together with Other Supply Officer (OSO) summarized invoices, if applicable. SPCC will establish and maintain accounting records and files by separate eligible countries and bodies agreement to satisfy the reporting requirements prescribed in paragraph 11. The DD Form 1149 is an interim document that will be used until a special form for eligible countries and bodies mutual logistic support transactions is available.

c. The basic financial accounting document for the requisition, issue, and receipt of the material is the DD Form 1149. This document, properly executed, (see Appendices A and B to this enclosure) will provide the financial data elements required to account for reimbursable transactions and exchange/replacement-in-kind transactions, per the procedures provided herein.

d. Provision of U.S.-owned NSA, APA, MCSA and ASA type items of supply to an eligible country or body may be from one of two sources, i.e., U.S. supply system inventory or end-use. Similarly, acquisition of eligible country or body-owned NSA, or APA, MCSA and ASA type material by U.S. forces may be for supply system inventory or for end-use. Procedures for accomplishing financial accounting for reimbursable and exchange/replacement-in-kind transactions, billings for accounts receivable, liquidation of accounts payable, and conversion of exchange/replace-

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exchange/replacement-in-kind transactions to reimbursable are provided in this enclosure.

e. Funding for ammunition and other procurement appropriation funded items to be acquired on a reimbursable basis must be arranged at the time specific agreements are negotiated. Since field activities, ships or aircraft are not funded for these items, authority and specific accounting data to be charged must be obtained from SPCC or the Commandant of the Marine Corps, as applicable, as part of the negotiating process so that the parties involved will be able to cite the appropriate accounting data on the DD 1149.

## 2. Specific Instructions

a. Reimbursable issues from U.S. Supply System Inventory. The issuing stock point will process the value of the reimbursable issue to the accountability of SPCC under FIR Code P4 (transfer to OSO). SPCC will pick up accountability under FIR Code F4 (transfers from OSO) in Special Accounting Class (SAC) 203 (Shop Stores Material) and simultaneously process a reimbursable issue under FIR Code J9 (issues with reimbursement), establish the related account receivable under the procuring appropriation that normally finances the purchase of the material, prepare the billing to the eligible countries or bodies on NAVCOMPT Form 2277, Voucher for Disbursement and /or Collection, and submit the voucher to the office indicated in the agreement.

b. Exchange/Replacement-in-Kind Issues from U.S. Supply System Inventory. The issuing stock point will process the value of the exchange/replacement-in-kind issue to the accountability of SPCC as a transfer to OSO (FIR Code P4). SPCC will pick up accountability under FIR Code F4 (transfers from OSO) in SAC 285 (Stores Account Material Issues on a Loan Basis).

c. Reimbursable Issues from End-Use Activities. In order to record the sale and render appropriate billings, the material must first be returned to accountability status. The transaction will be processed by SPCC under FIR Code J2, (for NSA) or K2 (for APA) and provide appropriate credit to the operating funds of the supplying activity or ship (for NSA) or credit 17x1995 (for APA) under normal NAVCOMPT Form 2051/2074 procedures. A simultaneous issue with reimbursement (FIR Code J9) will be processed, an account receivable established under the procuring appropriation that normally finances the purchase of the material, and billing



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to the eligible countries or bodies prepared and transmitted to the "bill to" office indicated in the agreement.

d. Issue of Exchange/Replacement-in-Kind Material from End-Use Activities/Ships. SPCC will pick up accountability under FIR Code J2 (for NSA) or K2 (for APA) in SAC 285 and provide credit to the appropriate operating funds of the supplying activity or ship (for NSA/MCSA) and charge the Navy Stock Fund (NSF)/MCSA, or credit 17X1995 (for APA and appropriate ASA for Marine Corps), under normal NAVCOMPT Form 2051/2074 procedures.

e. Reimbursable Receipts of Material into U.S. Supply System Inventory. The receiving stock point will record the value of the reimbursable receipt under FIR Code A3 - receipts from procurement - Government sources, and reconcile the receipt with an abstracted copy of the payment made to the eligible countries or bodies per established Reconciliation of Receipts from Purchases (NAVCOMPT Form 145) procedures. The bill from the eligible country or body will be sent to the "bill to" office indicated in the agreement.

f. Receipt of Exchange/Replacement-in-Kind Material into U.S. Supply System Inventory. The receiving stock point will process the value of the exchange/replacement-in-kind item into its accountable inventory as a transfer from OSO (FIR Code F4). SPCC will expend the value as a transfer to OSO (FIR Code P4) out of SAC 285 in order to reflect the transaction in the net balance of inventory provided to the eligible country or body.

g. Reimbursable receipts by End-Use Activities/Ships and Aircraft. Based on a copy of the DD Form 1149, SPCC will process a receipt from procurement - Government sources, FIR Code A3 in SAC 203, and reconcile the receipt with an abstracted copy of payment made to the eligible country or body per established Reconciliation of Receipts from Purchase (NAVCOMPT Form 145) procedures. Concurrent with recording the FIR Code A3, SPCC will process an issue without reimbursement, FIR Code KD, charged to 17X1995.

h. Receipt of Exchange/Replacement-in-Kind Material by End-Use Activities/Ships and Aircraft. In order to reflect in the net balance of inventory provided to the eligible country or body, the material will be considered as an offset to the material provided by the U.S. SPCC will expend the item out of SAC 285 under FIR Code J1 (for NSA/MCSA) or K1 (for APA/ASA) with

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appropriate charge to the operating budget of the end-use activity or ship and credit to the NSF/MCSA, or charge to 17X1995 (for APA/ASA), under normal NAVCOMPT Form 2051/2074 procedures.

i. Exchange Transactions not Settled by Replacement-in-Kind. On the basis of memorandum records established by SPCC to record, monitor and age exchange/replacement-in-kind issues and receipts, and the values remaining in SAC 285 at the time of settlement, SPCC will convert the exchange transactions to reimbursable. The period to be considered for reconciliation of amounts to be received or paid will be per the support agreements involved. Where such conversion results in amounts due to the U.S. from an eligible country or body as evidenced by a positive balance in SAC 285, SPCC will prepare a DD 1149 and process a FIR Code J9 cash sale to the eligible country or body, establish the related account receivable under the NSF/MCSA or Navy or Marine Corps procurement appropriation that normally finances the procurement of the material, prepare a Voucher for Disbursement and/or Collection, NAVCOMPT Form 2277, and forward it to the office indicated in the agreement.

Where conversion results in amounts due to an eligible country or body from the U.S., as evidenced by a negative balance in SAC 285, SPCC will prepare a DD 1149 and process a FIR Code A3 purchase from an eligible country or body, establish the related accounts payable against the NSF/MCSA or, for Navy and Marine Corps procurement appropriations, and record the receipt for reconciliation under NAVCOMPT 145 procedures. The subsequent bill from the eligible country or body will be forwarded to the "bill to" office indicated in the agreement.

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## PART B

WORK OR SERVICES  
ACCOUNTING PROCEDURES

1. General. All work or services will be on a reimbursable basis if an exchange/replacement-in-kind transaction is not likely to be carried to completion, i.e., provision of services and subsequent return of services. Such work or services will be obtained/provided by shore activities, ships or aircraft and may include, but are not limited to, such functions as billeting, storage facilities, minor construction, maintenance and repair, transportation, base support services, etc. Accounting procedures for leases are not provided in Part B, but will be developed separately as such transactions are initiated.

2. Specific Instructionsa. Navy/Marine Corps Activity Receives (Buys) Work or Services on Replacement-in-kind or Reimbursable Basis

(1) The purchasing Department of the Navy activity will prepare and use the Requisition and Invoice Shipping Document (DD Form 1149) or a special form for eligible country or body mutual logistic support transactions in obtaining work or services. DD Form 1149 is an interim document to be used until a special form for eligible country or body mutual logistic support transactions is available. Instructions for use of the DD Form 1149 are contained in Appendices A and B to this enclosure.

(2) The purchasing activity will send a copy of the DD Form 1149/special eligible country or body form or equivalent mechanized input to its AAA for recording the undelivered order (obligation) to the purchasing activity's official accounting records. The accounting entry is as follows when the services have not been received:

DR: Account 3211 - Uncommitted/Unobligated Authorizations-  
Direct Program

CR: Account 3231 - Undelivered Orders/Outstanding  
Obligations - Direct Program - Other

(3) The AAA of the purchasing (buying) activity will submit a message report to SPCC monthly showing the amount of

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obligations incurred during that report month identified to "NATO Mutual Logistic Support, Reimbursable, Dollar Value of Purchases (Acquisitions), Work or Services", excluding replacement-in-kind transactions. This data will be separately identified by an eligible country or body agreement number and purchasing appropriation or fund account symbol (including fiscal year). The message report should be submitted in the format shown in Appendix C. Once a report is sent in a fiscal year, a monthly report must be sent in each succeeding month for the balance of the fiscal year. This will be accomplished through locally devised means, usually by establishment of a job order number for such transactions. The monthly message report will be sent not later than the 17th of the month following the report month and a final report will be submitted when the purchasing appropriation expires. SPCC will use the data for the reporting requirements prescribed in paragraph 11, and enclosure (3), Part C of this instruction.

(4) The eligible country or body will submit its invoice to the Department of the Navy activity via the American embassy in the performing eligible country or body. The purchasing activity/designated representative will certify the performing eligible country or body's invoice for payment. The performer's invoice will contain, as appropriate, the following minimum essential data elements:

Implementing agreement number.

Date of order.

Type of transaction: Cash reimbursement or replacement-in-kind.

Eligible country or body, Ministry, Department or Command to be billed.

Billing eligible country or body, Ministry, Department or Command.

Description of material and/or services rendered.

Quantity furnished.

Unit of measurement.

Unit price.

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Total Price - Quantity furnished, multiplied by unit price.

Currency of billing eligible country or body.

Total order amount expressed in currency of billing eligible country or body.

Name (typed or printed) and signature and title of authorized certifying representative of billing the eligible country or body.

Payee to be designated on remittance.

Designation and address of office to which remittance is to be sent.

Recipient's signature and date acknowledging services rendered and associated supplies received.

Document number of order or requisition.

Receiving organization.

Issuing organization.

The Department of the Navy Transaction type code. (See Appendix A to this enclosure, Description Block.)

(5) The purchasing activity will forward a copy of the certified invoice or mechanized equivalent to its AAA for establishing an accounts payable and expense as follows:

DR: Account 3231 - Undelivered Orders/Outstanding  
Obligations - Direct Program - Other

CR: Account 2140 - Accounts Payable - Public  
- Other

DR: Account 5321 - General Expenses - Other - Current  
Year

CR: Account 9951 - Expense Availability - Direct  
Program and Military Personnel

DR: Account 3311 - Accrued Expenditures/Expenses

CR: Account 3310 - Accrued Expenditures/Expenses -  
Direct Program

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If services received in the current year pertain to a prior year obligation, the accounting entry would be:

Prior Fiscal Year  
General Ledger

DR: Account 3231 - Undelivered Orders/Outstanding  
Obligations - Direct Program - Other

CR: Account 2140 - Accounts Payable - Public - Other  
Current Fiscal Year

Current Fiscal Year  
General Ledger

DR: Account 5322 - General Expenses - Other - Prior Year  
1st

or

Account 5323 - General Expenses - Other - Prior Year  
2nd

CR: Account 9951 - Expense Availability - Direct  
Program and Military Personnel

DR: Account 3311 - Accrued Expenditures/Expenses  
CR: Account 3310 - Accrued Expenditures/Expenses -  
Direct Program

(6) The purchasing activity will prepare a Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) citing accounting data of its funds. The documents (invoice, voucher, receipt document, etc.) will be returned to the American embassy in the performing eligible country or body for payment in local currency of the performing country. Foreign Currency Fluctuations, Defense accounting procedures will not apply to eligible country or body transactions paid by the State Department.

(7) Payments made by the State Department will follow normal cross disbursing procedures. Navy Regional Finance Center (NRFC) Washington will register payments to the AAA of the purchasing activity forwarding the Listing of Expenditures/Collections (NAVCOMPT Form 634), with mechanized detail card/tape and supporting voucher. The AAA will record the following entries to liquidate the accounts payable:

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DR: Account 1960 - Unmatched Funds Disbursed  
CR: Account 1060 - Funds Disbursed

DR: Account 2140 - Accounts Payable - Public - Other  
CR: Account 1960 - Unmatched Funds Disbursed

b. Navy/Marine Corps Activity Provides (Sells) Work or Services on a Reimbursable Basis or Replacement-in-kind Basis

(1) The performing Department of the Navy activity will obtain from the requesting eligible country or body an accepted copy of the DD Form 1149 (or special NATO form) describing fully the work or services and other essential data (see Part B, paragraph 2a(4), of this enclosure).

(2) The performing Department of the Navy activity will send an accepted copy of the DD Form 1149 and any amendments to its AAA for establishing automatic funded reimbursable obligation authority. The accounting entry will be:

DR: Account 1814 - Reimbursable Orders Received -  
Automatic - Non-Federal Sources  
CR: Account 3212 - Uncommitted/Unobligated  
Authorizations - Reimbursable  
Program

DR: Account 9952 - Expense Availability - Reimbursable  
Program  
CR: Account 9962 - Budgeted Expense Availability -  
Reimbursable Program

(3) The AAA of the performing (selling) activity will submit a message report to SPCC monthly showing the net dollar value of transfers to eligible countries or bodies during the report month identified to "NATO Mutual Logistics Support, Reimbursable, Dollar Value of Sales (Transfers), Work or Services," excluding replacement-in-kind transactions. The message report should be submitted in the format shown in Appendix C. Once a report is sent in a fiscal year, a monthly report must be sent in each succeeding month for the balance of the fiscal year. The message report will be sent not later than the 17th of the month following the report month and a report will be submitted until the performing appropriation expires. SPCC will use data in the reports for the reporting requirements prescribed in paragraph 11, and Part C of this enclosure. Report data will separately identify, for each eligible country or body, the

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agreement number and the performing (selling) appropriation or fund account symbols (including fiscal year). This will be accomplished through locally devised means, usually by establishment of a job order number for such transactions. The dollar amount of reimbursable authority carried forward from an expiring year to the current fiscal year to accomplish the work or service will result in a decrease to the September report for the expiring year and an increase in the amount reported for October of the new fiscal year.

(4) The performing activity, in coordination with its AAA, will establish the necessary job orders for cost accumulation and billing purposes. Undelivered order (obligation) documents issued in performing work or services will be forwarded to the performer's AAA for recording as follows when the work or services have not been incurred:

DR: Account 3212 - Uncommitted/Unobligated Authorizations  
-Reimbursable Program

CR: Account 3236 - Undelivered Orders/Outstanding  
Obligations - Reimbursable Program  
-Non-Federal Sources

(5) Costs incurred by the performer will be reported monthly to its AAA in the normal manner, i.e., via civilian labor distribution, material distribution, miscellaneous accrual work-sheets, etc. Military labor will be costed; however, billing for such services will be governed by the applicable pricing procedures prescribed in paragraph 8d of this instruction. The following entries will be made to record performance:

(a) If not obligated previously:

DR: Account 3212 - Uncommitted/Unobligated  
Authorizations - Reimbursable  
Program

CR: Account 2010 - Accounts Payable - U.S.  
Government Agencies  
Account 2110 - Accounts Payable - Foreign  
Nationals - Public  
Account 2140 - Accounts Payable - Public  
- Other

(b) If obligated previously:



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DR: Account 3236 - Undelivered Orders/  
Outstanding Obligations  
Reimbursable Program -  
Non-Federal Sources

CR: Account 2010 - Accounts Payable -  
U.S. Government Agencies  
Account 2221 - Accounts Payable -  
Foreign Nationals -  
Public  
Account 2140 - Accounts Payable - Public  
- Other

(c) And in either of the above cases:

DR: Account 5010 - Cost of Work or Services for  
Others - Current Year

CR: Account 9952 - Expense Availability -  
Reimbursable Program

DR: Account 3311 - Accrued Expenditures/  
Expenses - Reimbursable  
Program

CR: Account 3320 - Accrued Expenditures/  
Expenses - Reimbursable  
Program

DR: Account 1224 - Accounts Receivable - Auto-  
matic - Unbilled - Non-  
Federal Sources

CR: Account 4014 - Income - Automatic -  
Non-Federal Sources

(6) The AAA of the performing activity will prepare a Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) referencing the implementing eligible country or body support agreement number, the requesting DD Form 1149 or (special NATO form) and provide other supporting documentation, as needed (see paragraph 2a(4)). The voucher will be prepared not less frequently than monthly and sent to NRFC, Washington. The AAA will record the billed receivable as follows:

DR: Account 1214 - Accounts Receivable - Auto-  
matic - Billed - Non-Federal  
Sources

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CR: Account 1224 - Accounts Receivable -  
Automatic - Unbilled -  
Non-Federal Sources

(7) NRFC, Washington, will forward the voucher to the appropriate eligible country or body embassy for payment in the normal manner. NRFC, Washington receives payment from eligible countries or bodies in U.S. dollars and prepares the Voucher for Disbursement and/or Collection (NAVCOMPT Form 2277) showing credits to the performing Department of the Navy activity's funds. NRFC, Washington, will register the credit in Register 13, Funded Reimbursable Collections. Delinquent accounts receivable from eligible countries and bodies will be handled per NAVCOMPTMAN 086207-3.

(8) The AAA of the activity will record the Register 13 collection transactions and liquidate the billed accounts receivable as follows:

DR: Account 1044 - Funds Collected - Automatic  
- Non-Federal Sources

CR: Account 1214 - Accounts Receivable -  
Automatic - Billed  
Non-Federal Sources

(9) Accepted eligible country or body reimbursable orders will remain available for obligation until completion in the same manner as project orders, unless the order contains a defined period of performance. Costs may be incurred for accomplishment of the work or services in a subsequent fiscal year. Unused reimbursable obligation/expense balances for uncompleted work or services at the end of the fiscal year will be transferred to the new year account and the following entry will be made on the expiring year books:

Unused Obligational Authority:

DR: Account 3212 - Uncommitted/Unobligated  
Authorizations - Reim-  
bursable Program

CR: Account 1814 - Reimbursable Orders  
Received - Automatic -  
Non-Federal Sources

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Unused Expense Authority:

DR: Account 9962 - Budgeted Expense  
Availability - Reimbursable  
Program

CR: Account 9952 - Expense Availability -  
Reimbursable Program

In the new fiscal year account the above entries are reversed to provide the resources necessary to complete the requested work or services with current year funds.

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PART C

CONTROL AND REPORTING OF NATO MUTUAL LOGISTIC  
SUPPORT AUTHORIZATIONS

1. General. Component Commands will coordinate with major claimants, commands, and the Commandant of the Marine Corps (CMC) to establish the annual authority and changes thereto and monitor the total annual authorizations for the Department of the Navy. Component Commands will use the monthly report received from SPCC to monitor the program. This report is shown in Appendix D.

2. When the balance of any annual authorization reaches 10 percent or less, Component Commands will consult with the Chief of Naval Operations (CNO)/CMC, and the Comptroller of the Navy (NAVCOMPT) (NCB). Then Component Commands will notify claimants/CMC to defer any further transactions until additional authority is obtained, or will provide other appropriate guidance. Component Commands will take immediate action, as appropriate, to secure additional authority from the cognizant Unified Combatant Commands and advise claimants/CMC accordingly.

3. A monthly report, prepared by SPCC, will be submitted to Component Commands with information copies provided to CNO, CMC, NAVCOMPT (NCB-1, NCB-3 and the Navy Accounting and Finance Center (NAVACCTGFINCEN) (NAFC-54)). The report will consolidate data furnished by AAAs of work or services acquired/transferred by the Department of the Navy activities and data from SPCC local records on material transactions. This report will be submitted monthly not later than the 25th of the month through the end of the fiscal year and will contain fiscal year cumulative data.

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INSTRUCTIONS FOR PREPARATION OF DD FORM 1149  
REQUISITION AND INVOICE/SHIPPING DOCUMENT

<u>Block Caption</u>	<u>Explanation</u>
1. From	Unit Identification Code (UIC), if applicable, of activity, aircraft or ship requesting/receiving the material or services.
2. To	UIC, if applicable, name, and mailing address of activity or ship providing material or services.
3. Ship to - Mark For	Enter the address of the activity to be billed per the agreement for reimbursable transactions or exchange transactions which convert to reimbursables.
4. Accounting Data/Amount	Enter applicable elements of accounting data and total dollar value as follows: <ul style="list-style-type: none"><li>a. REIMBURSABLE ISSUES FROM INVENTORY - SPCC enters creditable accounting data per par. 2a, Part A.</li><li>b. REPLACEMENT-IN-KIND (RIK) ISSUES FROM INVENTORY - OSO transfer only - no accounting data required. (See par. 2b, Part A.)</li><li>c. REIMBURSABLE ISSUES FROM END-USE - SPCC enters the accounting data associated with the account receivable per par. 2c, Part A.</li><li>d. REPLACEMENT-IN-KIND (RIK) ISSUES FROM END-USE - U.S. activity/ship enter creditable operating fund accounting data</li></ul>

Appendix A to  
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for fuel. For ammunition, enter 17x1995. (See par. 2d, Part A.)

e. REIMBURSABLE RECEIPTS INTO INVENTORY - U.S. activity/ship/aircraft enter chargeable accounting data for the applicable procurement appropriation for ammunition, etc., per the agreement. (See par. 2e, Part A.)

f. RIK INTO INVENTORY - OSO transfers only - no accounting data required. (See par. 2f, Part A.)

g. REIMBURSABLE RECEIPT INTO END-USE - U.S. activity/ship enters chargeable accounting for the applicable procurement appropriation per agreement. (See par. 2g, Part A.)

h. RIK RECEIPT INTO END-USE - U.S. activity, aircraft or ship enters chargeable operating fund accounting data for fuel. For ammunition, etc. enter 17x1995. (See par. 2h, Part A.)

i. CONVERSION OF RIK TRANSACTIONS TO REIMBURSABLE - SPCC enters creditable NSF/MCSA or procurement appropriation accounting data for amounts due the U.S. per par. 2i, Part A. For amounts due to foreign countries, SPCC enters chargeable NSF/MCSA or procurement data per par. 2i, Part A.

j. REIMBURSABLE RECEIPT OR PROVISION OF SERVICES U.S. ACTIVI-

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TIES - U.S. shore activity enters chargeable accounting data. (See Part B.)

- |  |   |
|--|---|
| 5. Requisition Date  | Leave blank   |
| 6. Requisition Number  | Enter MILSTRIP-type document number of requesting activity/ship/aircraft including six-digit activity identification number (e.g., DODAAC), julian date of the requisition and locally assigned four digit serial number. |
| 7. Date Material Required  | Complete as applicable.   |
| 8. Priority  | Leave blank.  |
| 9. Authority or Purpose  | NATO Mutual Support Act agreement number and name of eligible country or body.  |
| 10. Signature  | Signature and title of authorized official of the receiving activity.   |
| 11. Voucher Number and Date  | Leave blank.  |
| 12. Date Shipped   | Enter date (YYMMDD) of delivery or date of services.  |
| Blocks 13 thru 15  | Complete as applicable.   |
| Description of Material Services Section<br>(Columns (a) thru (i)) | Transaction type - enter in column (b) the Department of the Navy established transaction type code, i.e., by capital letter, and description (from the viewpoint of the U.S.) as follows:                                |

a. REIMBURSABLE PURCHASE OF POL AND SERVICES (ORIGINAL CLASSIFICATION).

b. REIMBURSABLE PURCHASE OF

Appendix A to  
Enclosure (3)

6 SEP 1969

SUPPLIES OTHER THAN POL (ORIGINAL CLASSIFICATION).

c. REIMBURSABLE SALE (ORIGINAL CLASSIFICATION).

d. EXCHANGE - REQUEST BY A DEPARTMENT OF THE NAVY ACTIVITY, AIRCRAFT OR SHIP FOR THE EXCHANGE/REPLACEMENT-IN-KIND OF MATERIAL OR SERVICES FROM A MILITARY COMPONENT OF AN ELIGIBLE COUNTRY OR BODY.

e. EXCHANGE - REQUEST BY MILITARY COMPONENT OF A FOREIGN COUNTRY FOR THE EXCHANGE/REPLACEMENT-IN-KIND OF MATERIAL OR SERVICES FROM A DEPARTMENT OF THE NAVY ACTIVITY OR SHIP.

f. EXCHANGE - RECEIPT BY A DEPARTMENT OF THE NAVY ACTIVITY, SHIP OR AIRCRAFT OF REPLACEMENT MATERIAL OR SERVICES.

g. EXCHANGE - ISSUE BY A DEPARTMENT OF THE NAVY ACTIVITY OR SHIP OF REPLACEMENT MATERIAL OR SERVICES.

Description of material  
or Services Section  
(columns (a) thru (i))  
(continued)

h. REIMBURSABLE SALES - EXCHANGE CONVERTED TO A REIMBURSABLE ACTION DUE TO NON-RECEIPT OF REPLACEMENT MATERIAL OR SERVICES.

i. REIMBURSABLE PURCHASES - EXCHANGE OF POL AND SERVICES CONVERTED TO A REIMBURSABLE TRANSACTION DUE TO NON-ISSUE OF REPLACEMENT POL OR SERVICES.

J. REIMBURSABLE PURCHASES - EXCHANGE OF SUPPLIES OTHER THAN POL CONVERTED TO REIMBURSABLE TRANS-



6 SEP 1989

ACTION DUE TO NON-ISSUE OF  
REPLACEMENT MATERIAL.

Enter description of material  
under column (b) by NSN and  
nomenclature of material or  
description of services.

For material, enter unit of issue  
in column (c), quantity requested  
in column (d), quantity issued/  
received in column (e), unit price  
in column (h), and extended prices  
in column (i).

For services, enter appropriate  
data needed to compute the total  
dollar value.

16 through 20

Optional. Complete if required  
locally.

SHIPPING CONTAINERALLY → 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

<b>REQUISITION AND INVOICE/SHIPPING DOCUMENT</b>										SHEET NO		NO OF SHEETS		3 REQUISITION DATE		6 REQUISITION NUMBER <b>MTLSTRIP THPE DOC</b>									
1 FROM UIC, Name & mailing address of activity/aircraft/ship requesting/receiving material or services										7 DATE MATERIAL REQUIRED As applicable				8 PRIORITY											
2 TO UIC, Name and mailing address of the activity/ship providing material or services.										9 AUTHORITY OR PURPOSE NATO Mutual Support Agreement Number and name of foreign country or subsidiary body				11 VOUCHER NUMBER AND DATE											
3 SHIP TO - MARK FOR Bill to - Indicate the address of the activity to be billed in accordance with agreements, for reimbursable transactions or exchange transactions which convert to reimbursable.										10 SIGNATURE Signature of receiver				12 DATE SHIPPED Date of Service VYMMDD or delivery											
										13 MODE OF SHIPMENT				14 BILL OF LADING NUMBER											
										15 AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO															
4 APPROPRIATION AND SUBHEAD				OBJ CL		BUR CONT NO		SUBAL LOT		AUTHORIZATION ACCT'G ACTIVITY		TRANS TYPE		PROPERTY ACCT'G ACTIVITY		COUN TRY		COST CODE		AMOUNT					
ITEM NO (a)	FEDERAL STOCK NUMBER, DESCRIPTION, AND CODING OF MATERIAL AND/OR SERVICES (b)									UNIT OF ISSUE (c)	QUANTITY REQUESTED (d)	SUPPLY ACTION (e)	TYPE CON TAINER (f)	CON TAINER NOS (g)	UNIT PRICE (h)	TOTAL COST (i)									
<p>Enter the DON established transaction type by letter and description (from viewpoint of U.S.) specified by Appendix A of enclosure (3).</p> <p>NSN and nomenclature or Description of Services</p>										X	X	QTY issued/ received	X	X											
16 TRANSPORTATION VIA MATS OR MSTs CHARGEABLE TO										17 SPECIAL HANDLING															
18 RECAPITULATION OF SHIPMENT	ISSUED BY		TOTAL CONTAINER		TYPE CON TAINER		DESCRIPTION		TOTAL WEIGHT		TOTAL CUBE		19 RECEIPT	CONTAINERS RECEIVED EXCEPT AS NOTED		DATE		BY		SHEET TOTAL					
	CHECKED BY													QUANTITIES RECEIVED EXCEPT AS NOTED		DATE		BY		GRAND TOTAL					
	PACKED BY															DATE		BY		10 RECEIVER'S VOUCHER NO					
← TOTAL →																									

DD FORM 1 MAR 58 1149 (9 - PT)

REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED

S/N 0102 LF 011 1801

Appendix B to Enclosure (3)

SECNAVINST 7300.29B  
6 SEP 1989

SHIPPING CONTAINERALLY → 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT										SHEET NO		NO OF SHEETS		5 REQUISITION DATE		6 REQUISITION NUMBER							
1 FROM UIC, Name and mailing address of activity/aircraft/ship requesting/receiving material or services										7 DATE MATERIAL REQUIRED		As applicable		8 MILSTRIP TYPE DOC " of requesting party		9 PRIORITY							
2 TO UIC, Name and mailing address of the activity/ship providing material or services.										10 SIGNATURE		Signature of receiver		11a VOUCHER NUMBER AND DATE		11b							
3 SHIP TO - MARK FOR Bill to - Indicate the address of the activity to be billed in accordance with agreements, for reimbursable transactions or exchange transactions which convert to reimbursable.										12 DATE SHIPPED		Date of service YYYMMDD or delivery		13 MODE OF SHIPMENT		14 BILL OF LADING NUMBER							
										15 AIR MOVEMENT DESIGNATOR OR PORT REFERENCE NO													
4 APPROPRIATION AND SUBHEAD			OBJ CL		BUR CONT NO		SUBAL LOT		AUTHORIZATION ACCT'G ACTIVITY		TRANS TYPE		PROPERTY ACCT'G ACTIVITY		COUN TRY		COST CODE		AMOUNT				
ITEM NO (a)		FEDERAL STOCK NUMBER DESCRIPTION AND CODING OF MATERIAL AND/OR SERVICES (b)								UNIT OF ISSUE (c)		QUANTITY REQUESTED (d)		SUPPLY ACTION (e)		TYPE CONTAINER (f)		CON TAINER NOS (g)		UNIT PRICE (h)		TOTAL COST (i)	
		Enter the DON established transaction type by letter and description (from viewpoint of U.S.) specified by Appendix A of enclosure (1).																					
		NSN and nomenclature or Description of Services								X		X		QTY issued/received				X				X	
16 TRANSPORTATION VIA MATS OR MATS CHARGEABLE TO										17 SPECIAL HANDLING													
RECAPITULATION OF SHIPMENT		18 ISSUED BY		TOTAL CONTAINER		TYPE CONTAINER		DESCRIPTION		TOTAL WEIGHT		TOTAL CUBE		RECEIPT		19 CONTAINERS RECEIVED EXCEPT AS NOTED		DATE		BY		SHEET TOTAL	
		CHECKED BY														QUANTITIES RECEIVED EXCEPT AS NOTED		DATE		BY		GRAND TOTAL	
		PACKED BY																DATE		BY		20 RECEIVER'S VOUCHER NO	
← TOTAL →																							

DD FORM 1149 (9-PT) MAR 59

REPLACES EDITION OF 1 MAY 58 WHICH MAY BE USED

S/N 0102 LP 011 1001

SECNAVINST 7300.29B  
6 SEP 1989

Appendix B-1 to Enclosure (3)

6 SEP 1989

MESSAGE

RCS: DD-COMP(A)1570(7300)

FORMAT


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 AAA of Navy/Marine Corps  
 purchasing/performing  
 activity
 

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FM NAVSTA ROTA SP

TO SPCC MECHANICSBURG PA

INFO COMPONENT COMMAND

SUBJ: REPORT OF MUTUAL LOGISTIC SUPPORT BETWEEN US AND ELIGIBLE  
COUNTRY OR BODY, FOR (MONTH, YEAR) - WORK OR SERVICES

A. SECNAVINST 7300.29B

1. IAW REF A SUBJ REIMBURSABLE PURCHASES (ACQUISITIONS) OF WORK  
OR SERVICES INCURRED IN (MONTH, YEAR) WERE:

PURCHASING APPN/FUND	COUNTRY OR BODY AGREEMENT NO.	DOLLARS
17_1804	XX XXXXXXXXXXXXXXXXX	XXX,XXX,XXX

2. IAW REF A SUBJ REIMBURSABLE SALES (TRANSFERS) OF WORK OR  
SERVICES INCURRED IN (MONTH, YEAR) WERE:

PERFORMING APPN/FUND	COUNTRY OR BODY AGREEMENT NO.	DOLLARS
17_1804	XX XXXXXXXXXXXXXXXXX	XXX,XXX,XXX

NOTE: Once a report is sent in a fiscal year, a negative report must be sent in a later month in which there are no transactions. (See Part B, encl (3), par. 2a(3))

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Appendix C to  
Enclosure (3)

SECNAVINST 7300.29B

6 SEP 1989

A. ACQUISITION & TRANSFER AUTHORITY RECEIVED	XXX,XXX	XX,XXX
B. USED (DOLLARS)	XX,XXX	X,XXX
C. USED (PERCENTAGE)	XX.X	XX.X
D. UNUSED (DOLLARS)	XX,XXX	X,XXX
E. UNUSED (PERCENTAGE)	XX.X	XX.X

3. FISCAL YEAR 1989, THROUGH (JAN), (1989) NATO MUTUAL LOGISTIC  
SUPPORT TRANSACTIONS SHOW PURCHASES (ACQUISITIONS) BY CATEGORY,  
AUTHORITY USED (000 DOLLARS):

A. POL	XX,XXX
B. MATERIAL NON-POL	X,XXX
C. WORK/SERVICES	X,XXX

4. FISCAL YEAR 1989, THROUGH (JAN), (1989) NATO MUTUAL LOGISTIC  
SUPPORT TRANSACTIONS SHOW SALES (TRANSFERS) BY CATEGORY,  
AUTHORITY USED (000 DOLLARS):

A. POL	XX,XXX
B. MATERIAL NON-POL	X,XXX
C. WORK/SERVICES	X,XXX

5. NAVCOMPT FOR NCB-1, NCB-3; NAVACCTGFINCEN FOR NAFC-54.

6 SEP 1989

MESSAGE  
FORMAT

RCS: DD-COMP(A)1570(7300)

FM: SPCC MECHANICSBURG PA

TO: COMPONENT COMMAND

INFO: NAVCOMPT WASHINGTON DC

CNO WASHINGTON DC

CMC WASHINGTON DC

NAVACCTGFINCEN WASHINGTON DC

UNCLAS//NO7300//

SUBJ: REPORT OF REIMBURSABLE TRANSACTIONS: NATO MUTUAL LOGISTIC  
SUPPORT, DOLLAR VALUE OF PURCHASES (ACQUISITIONS)/SALES  
(TRANSFERS), FOR THE MONTH OF (MONTH), (YEAR)

A. SECNAVINST 7300.29B

1. FISCAL YEAR 19, THROUGH (MONTH), (YEAR) NATO MUTUAL  
LOGISTIC SUPPORT TRANSACTIONS SHOW PURCHASES (ACQUISITIONS) AS  
FOLLOWS (000 DOLLARS):

	(1) <u>GRAND TOTAL</u>	(2) NON-POL <u>TOTAL</u>
A. ACQUISITION & TRANSFER AUTHORITY RECEIVED	XXX,XXX	XX,XXX
B. USED (DOLLARS)	XX,XXX	X,XXX
C. USED (PERCENTAGE)	XX.X	XX.X
D. UNUSED (DOLLARS)	XX,XXX	X,XXX

Appendix D to  
Enclosure (3)

SEGNVINST 7300.29B

6 SEP 1999

E. UNUSED (PERCENTAGE)

XX.X

XX.X

2. FISCAL YEAR 19\_\_, THROUGH (MONTH, (YEAR) NATO MUTUAL LOGISTIC  
SUPPORT TRANSACTIONS SHOW SALES (TRANSFERS) AS FOLLOWS (000  
DOLLARS):

(1)

GRAND TOTAL

(Note: See Part C, Encl (3), pars. 1 and 3)

REIMBURSABLE ACQUISITIONS AND TRANSFERS REPORT 1/

RCS: DD-COMP(A) 1570 (7300)

DOD Component:

FY \_\_\_\_\_

Agreement Number:

Applicable Pricing Procedures: 2/

Appropriation  
or Fund Account

Dollar Value (\$000)  
of Purchases (Acquisitions) 3/

Dollar Value (\$000)  
of Sales (Transfers) 4/

1. When this report format is being used to comply with the requirements of paragraph 11 of this Instruction to report anticipated exchanges, change the report title to "Exchange Receipts and Issues", change the second column to "Dollar Value of Receipts", and change the third column to "Dollar Value of Issues".
2. Annotate either (a) reciprocal or (b) nonreciprocal depending upon terms of agreement.
3. Obligations and expenditures are to be included in the direct program portion of the applicable DD-COMP(M) 1002, Report on Appropriation Status by Fiscal Year Program Subaccounts.
4. The value of customer orders and their status are to be included in the Non-Federal Sources portion of the applicable DD-COMP(M) 725 Report on Reimbursements.

Enclosure (4)

SECNVINST 7300.29B  
SEP 1989



TITLE 10. U.S.C. CHAPTER 138,  
EXCHANGE/REPLACEMENT-IN-KIND TRANSACTIONS REPORT  
(\$000)

RCS: DD-COMP (A) 1570 (7300)

DOD Component:

FY \_\_\_\_\_

Agreement Number:

Part I. Receipt Data

<u>Appropriation or Fund Account</u>	<u>Value of Materiel Owed at Beginning of FY</u>	<u>Value of Materiel Received During FY</u>	<u>Value of Materiel Replaced During FY</u>	<u>Value of Materiel Owed at End of FY</u>
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Part II. Issue Data

<u>Appropriation or Fund Account</u>	<u>Value of Materiel Receivable at Beginning of FY</u>	<u>Value of Materiel Issued During FY</u>	<u>Value of Materiel Replaced During FY</u>	<u>Value of Materiel Receivable at End of FY</u>
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(Note: See paragraph 11., basic instruction.)